

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 25th September, 2023

No. 322

**GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT, COMMERCIAL TAXES DIVISION
Head Office – Deorali, Gangtok**

No. GoS/CTD/2022-23/12-A2(105)/02

Dated: 22nd September 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 5 of the Sikkim Sales Tax Act, 1983 and in supersession of Notification no. 113/CTD/2014 Dated 20th November 2014 and Notification no. GoS/CTDiv/2006-07/12-A2(79)/06 Dated 27th February 2023, the State Government is hereby pleased to notify in public interest that no tax shall be payable on intra-state sale of alcoholic liquor for human consumption on which Additional Excise Duty has been levied and paid under the Sikkim Excise Act, 1992.

This notification shall come into effect from the 01st day of October, 2023.

Commissioner of Commercial Taxes